Montana Department of
REVENUE

Specifications for Software Developers

Tax Year
2003

ELECTRONIC FILING SYSTEM

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INTRODUCTION

This publication outlines the communication procedures, transmission formats, character sets, validation criteria, and reject codes for filing individual income tax returns as part of the Federal/State Electronic Filing Program between the Internal Revenue Service (IRS) and the State of Montana Department of Revenue.

The material in this publication will provide software developers the necessary information for capturing and formatting Montana individual income tax data and the associated federal information required as part of a Montana return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return. See IRS Publication 1346, <u>Electronic Return File Specification and Record Layouts for Individual Income Tax Returns</u> and Publication 1345, <u>Handbook for Electronic Filers of Individual Income Tax Returns</u>.

The <u>Montana Electronic Filer Handbook</u> provides filers and transmitters with the procedural aspects of filing a Montana return jointly with the taxpayer's federal return.

CONTACT PERSONNEL

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WHAT HAS CHANGED FOR TY2003

The TY2002 specifications have been expanded to include separate sections for both the Montana Form 2 (long form) and the Montana Form 2S (short form). Specifications for the Form2 (long form) and the Form2S (short form) are no longer combined.

Additions, Changes, Deletions will also be broken down by form instead of all being grouped together.

Generic Record Form 2 (Long Form)

- **Seq # 020.5**   **Year Digit**   **Page 19**
  Changed – Advance count by one. Year digit should be '**4**'
- **Seq # 024**   **Direct Deposit/Debit indicator**   **Page 20**
  New – Addition of Direct Debit
- **Seq # 310.11**   **Direct Debit Payment Date**   **Page 24**
  New – Format is YYYYMMDD
- **Seq # 310.11 – 310.31**   **Page 24**
  New – Combined into new seq # 310.11
- **Seq # 620**   **Recapture taxes and pen.**   **Page 27**
  New – this year   Line number 49 on Form 2
- **Seq # 660**   **Payment of 2003 estimated tax**   **Page 27**
  Changed – Year advanced by count of one. Should be 2003.
- **Seq # 685**   **Amount to apply to 2004 estimate**   **Page 27**
  Changed – Year advanced by count of one. Should be 2004.
- **Seq # 755**   **Unused this year**   **Page 28**
  Changed – Was Archer MSA, report under seq 470
- **Seq # 785**   **Health care loan exclusion**   **Page 28**
  New – this year   Line number 34 on Form 2
- **Seq. # 805**   **Direct Debit Payment amount**   **Page 28**
  New – this year   Amount to be debited
- **Line number changes**   **Page 27 &28**

Form 2S (Short Form) Generic Record

- **Seq # 020.5**   **Year Digit**   **Page 29**
  Changed – Advance count by one. Year digit should be '**4**'
- **Seq # 024**   **Direct Deposit/Debit indicator**   **Page 30**
  New – Addition of Direct Debit
- **Seq # 310.11**   **Direct Debit Payment Date**   **Page 34**
  New – Format is YYYYMMDD
- **Seq # 310.11 – 310.31**   **Page 34**
- New – Combined into new seq # 310.11
- **Seq # 790**   **Federal taxes paid**   **Page 38**
  New – Line number 22bi Form 2S
- **Seq # 795**   **2003 Child Advance Credit**   **Page 38**
  New – Line number 22bii Form 2S
- **Seq # 800**   **Federal taxes paid deduction**   **Page 38**
  New – Line number 22b Form2S
- **Seq. # 805**   **Direct Debit Payment amount**   **Page 38**
  New – this year   Amount to be debited

Unformatted Record

- **Seq # 020.5**   **Year Digit**   **Page 39**
  Changed – Advance count by one. Year digit should be '**4**'

Montana Form 2 (Column B) Unformatted

- **Seq # 110**   **Farm Risk Mgmt Acct.**   **Page 41**
  Changed since last year, was seq # 245
- **Seq # 210**   **Recapture taxes & pen.**   **Page 42**
  New – this year   Line number 49,Col B
- **Seq # 230**   **Payment of 2003 estimated tax**   **Page 42**
  Changed – Year advanced by count of one. Should be 2003.
- **Seq # 245**   **Payment Made with extension**   **Page 42**
  Changed since last year, was seq # 250
- **Seq # 250**   **Health care loan exclusion**   **Page 42**
  New - this year   Line number 34, Col B
- **Line number changes**   **Page 42**

Montana Form 2A (Itemized Deductions)

- **Line number changes**   **Pages 43 & 44**
- **Seq # 030 & 140   2003 Federal tax withheld**   **Pages 43 & 44**
  Changed – Year advanced by count of one. Should be 2003
- **Seq # 033 & 143   Fed Est. pmts in 2003**   **Pages 43 & 44**
  Changed – Year advanced by count of one. Should be 2003
- **Seq # 037 & 147   Balance of 2002 paid in 2003**   **Pages 43 & 44**
  Changed – Years advanced by count of one. Should be 2002 & 2003
- **Seq # 040 & 150   Other years paid in 2003**   **Pages 43 & 44**
  Changed – Year advanced by count of one. Should be 2003
- **Seq # 230 & 240   Less 2003 Advance Child Credit**   **Page 44**
  New – this year   Line number 79, Form 2A
- **Seq # 235 & 245   Total deductions**   **Page 44**
  New – this year   Line number 80, Form2A

Montana Form 2A, Page 2 (Schedule II) Unformatted

- **All line number have changed**   **Pages 45 & 46**
- **Most sequence numbers have changed**   **Pages 45 & 46**
- **Credits removed from Form 2A, Page 2 (Schedule II)**   **Pages 45 & 46**
  - Alternative fuel credit
  - Montana capital company credit
  - Infrastructure users fee credit
  - Credit for increasing research & dev activities
  - Mineral exploration incentive credit
  - Contribution to affordable housing revolving loan
  If applicable, these should be included under Seq # 085 & 230, other credits
- **Seq # 070 & 215   Dev. disability acct credit**   **Pages 45 & 46**
  New – this year   Line number 110, Form 2A, page 2
- **Seq # 075 & 220   Empowerment zone credit**   **Pages 45 & 46**
  New – this year   Line number 111, Form 2A, page 2
- **Seq # 080 & 225   Other credits**   **Pages 45 & 46**
  New – this year   Line number 112, Form 2A, page 2

Montana Form 2A, Page 2 (Schedule III) Unformatted
- o **All line numbers have changed.**   **Page 47**
- o **All sequence numbers have changed.**   **Page 47**

Montana Form 2A, Page 2 (Schedule IV) Unformatted
- o **All line numbers have changed.**   **Page 48**
- o **All sequence numbers have changed.**   **Page 48**

Montana Form 2a, Page 3 (Schedule V) Unformatted
This form has been completely redesigned. Please see page 49 for new format.
- o **All line numbers have changed.**   **Page 49**
- o **All sequence numbers have changed.**   **Page 49**

Montana Form 2a, Page 3 (Schedule VI) Unformatted
This form has been completely redesigned. Please see page 50 for new format.
- o **All line numbers have changed.**   **Page 50**
- o **All sequence numbers have changed.**   **Page 50**

Montana Form 2EC (Elderly homeowner/Renter Credit) Unformatted
There are no changes on this form

Montana Form CC (College Contribution Credit) Unformatted
There are no changes on this form.

Montana ENRG-B (Alternative Energy Credit) Unformatted
There are no changes on this form.

Montana ENRG-C (Energy Conservation Credit) Unformatted
- o **Seq # 120   Carryover amount   Page 54**
  This line has been removed for TY2003.

Montana Form EST-P (Underpayment of Estimated Tax) Unformatted
- o **Seq # 020   MT tax withheld & renter credit 2003   Page 55**
  Changed – Year advanced by count of one. Should 2003.
- o **Seq # 030   Enter 2002 tax   Page 55**
  Changed – Year advanced by count of one. Should be 2002.

Montana Form SS (Social Security Worksheet)
This form has been completely redesigned. Please see page 57 and 58 for new formats.
- o **All line numbers have changed.**   **Page 57 & 58**
- o **All sequence numbers have changed.**   **Page 57 & 58**

Montana Form AFCR (Alternative fuel Credit) Unformatted
There are no changes on this form.

Montana Form DCAC (Dependent Care Assistance Credit) Unformatted
There are no changes on this form.

Montana Form DS-1 (Disability Income Exclusion) Unformatted
There are no changes on this form.

Montana Form ECC (Elderly Care Credit) Unformatted
There are no changes on this form.

Montana Form 2441M (Child & Dependent Care Expenses) Unformatted
There are no changes on this form.

Montana Form RCYL (Recycling Credit) Unformatted
- **Seq # 015**   **Business structure**   **Page 64**
  Changed – this year there is a 4th option.

Montana Standard Deduction, Exemptions and Tax table
This information has been updated for TY2003.   **Page 65**
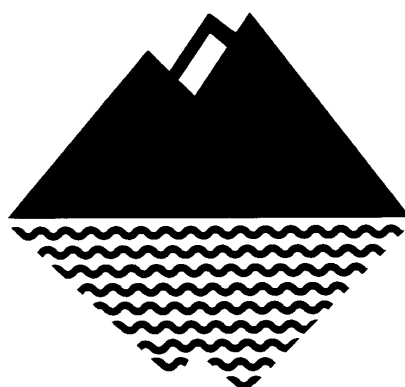
Montana Department of
REVENUE

MONTANA HIGHLIGHTS

Montana continues to have a paperless electronic filing program. A signature document is not required to file a return electronically. The act of E~Filing is considered the signature. The Department of Revenue does not require any paper documents from EROs at all. Forms 1099 and W2 must be retained by the taxpayer for a minimum of five years.

WHO CAN FILE ELECTRONICALLY

Montana will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Montana. The following is a list of returns acceptable for electronic filing.

1.   FORMS:
    a.   Form 2 (long form)
    b.   Form 2S (short form)
    c.   Form 2EC (elderly homeowner/renter credit)

2.   RETURN TYPES:
    a.   Refund Returns
    b.   Tolerance Returns
    c.   Full Pay Returns
    d.   Partial Pay Returns

3.   RESIDENCY STATUS
    a.   Full Resident
    b.   Part-year Resident
    c.   Non-resident

ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN

PURPOSE OF MONTANA ACKNOWLEDGMENT

The MONTANA Acknowledgment system is designed to inform transmitters that the Montana return data has been retrieved from the IRS. It will indicate whether errors caused the return to be rejected. It will contain the document control number (DCN) originally filed by the ERO. The Montana acknowledgment is a separate system from the federal acknowledgment.

DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM

Under normal processing conditions, the State of Montana will transmit the acknowledgment file the same day the return is retrieved from the Austin Service Center. It should be available to a transmitter within four (4) working days of the time the federal acknowledgment is received from the Internal Revenue Service.

Transmitters who transmit for Electronic Return Originators (ERO) and preparers must make the acknowledgement available to them within (2) days of receipt of the Montana acknowledgment.

Montana is using the AKSYS Bulletin Board to distribute the acknowledgments to transmitters. To receive the acknowledgments, transmitters need to register with:

> AKSYS
> P.O. BOX 15719
> COLORADO SPRINGS CO 80935-5719.
>
> Or call them at (719) 475-7211 or FAX them at (719) 520-9271. AKSYS will issue a password once enrollment has been completed.

REQUIREMENT: Transmitters are required to make acknowledgments available to preparers and EROs who transmit through them.

STATE ACKNOWLEDGMENT RECORDS
TO BE RETRIEVED BY A TRANSMITTER

****
STATE DETAIL RECORD
****

ONE ACKNOWLEGEMENT RECORD PER RETURN

	Length	Description	Specifications
58			
	4	CHARACTER COUNT	'0058'
	5	TRANSMITTER MAILBOX NUMBER (ETIN)	NUMERIC
	2	STATE ID	'MT'
	6	ELECTRONIC FILER ID NUMBER (EFIN)	NUMERIC
	3	BATCH NUMBER OF RETURN	NUMERIC
	2	SERIAL NUMBER OF RETURN	NUMERIC
	9	PRIMARY TAXPAYER SSN	NUMERIC
	3	JULIAN DATE	NUMERIC
	1	ACCEPT/REJECT	ALPHANUMERIC
	1	UNUSED	BLANK
	3	ERROR-1	NUMERIC
	3	ERROR-2	NUMERIC
	5	ETIN OF TRANSMITTER	NUMERIC
	2	TRANSMITTER USE FIELD	NUMERIC
	3	JULIAN DATE	NUMERIC
	2	TRANSMISSION SEQUENCE	NUMERIC
	4	SEQUENCE NUMBER OF RETURN	NUMERIC

Example of a transmitter's acknowledgment from AKSYS:

```
0058THIS IS AKSYS
005858168MT810278000404000068010113A 00000005052100012140001
```

0058	58168	MT	810278	000	40	400006801	013	A		000	000	50521	00	012	14	001
Char Cnt	ETIN	St ID	EFIN	BCH #	SRL #	Primary SSN	Date	A/R		ERR #1	ERR #2	ETIN		Date	Tran Seq	Seq #
4	5	2	6	3	2	9	3	1	1	3	3	5	2	3	2	4
1-4	5-9	10-11	12-17	18-20	21-22	23-31	32-34	35	36	37-39	40-42	43-47	48-49	50-52	53-54	55-58

Reject Codes for Montana Returns:

000   INVALID ETIN / EFIN
001   INVALID FEDERAL HEADING
002   WRONG FILING YEAR
003   INCORRECT DCN
004   UNMATCHED SSN USED IN FILING
005   STATE RECORD MISSING DELIMITER
006   INPUT LINE ERROR
007   UNFORMATTED (VARIABLE) RECORD INCORRECTLY
         FORMATTED
008   MISSING ITEM/STANDARD DEDUCTION
009   DIRECT DEPOSIT/DEBIT ERROR

If a Montana return rejects one of the above codes will be sent in the ERROR-1 or ERROR-2 field of the acknowledgement record. ERROR-1 is in position 37-39 of the 58-byte acknowledgement record. ERROR-2 is in position 40-42 of the 58-byte acknowledgement record. Please see the previous page for more information on the 58-byte acknowledgement record.

Common Reject Reasons:

Very few Montana returns are rejected. However those returns that are rejected do so for only a couple of reasons.

The primary reject code is 009, Direct Deposit/Debit Error. Causes for this reject code could be any one of the following:
   ✄ RTN number enter without Acct number
   ✄ Acct number entered without RTN number
   ✄ Checking or Savings box checked without RTN/ACCT number field entered

The next most common reject code is 008. A number of returns rejected because neither the Itemized/Standard Deduction box had been selected.

ACKNOWLEDGMENT RESOLUTION PROCESS

We intend to acknowledge electronic files every workday. The IRS makes your files available to us twice a day during the first few weeks of the filing season. We will pick them up once each morning and again in the afternoon and send acknowledgements within one hour of the download. If you have a problem with your acknowledgement system, do not tell your service centers "there is a problem with Montana". Your EROs call us to find out why they have not received an acknowledgement. If you let us know you are having trouble, we will pass the word on to your EROs as they call.

When to contact MT DOR regarding non-receipt of a Montana Acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.

2. IRS Acknowledgment Records were received more than four (4) work days ago and no Montana Acknowledgment records have been received for the same tax returns.

3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

WHO TO CONTACT

If you do not get a Montana Acknowledgment Record, contact David Berg at (406) 444-6957 or daberg@state.mt.us or FAX 406-444-4556. Have the following information available when making the call.

　　Electronic Transmitter ID number (ETIN)
　　Transmission Date
　　Date of IRS Acknowledgment Record
　　Contact Name and Phone Number, Fax number or e-mail address.

Based on your information, the MT DOR will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

SOFTWARE DEVELOPER AND TRANSMITTER TESTING

Montana requires all software developers and transmitters to test with the MT DOR. All testing participants must obtain an ETIN from the Ogden Service Center (801-620-7444) and forward it to the Montana Department of Revenue prior to testing. To facilitate testing, the MT DOR has generated test cases based somewhat on the IRS PATS test examples. The social security numbers, names, and addresses have been altered and MT DOR specifics added. In general, the MT DOR will notify you as soon as possible of acceptance or rejection of your test cases. Software developers must send at least two error-free transmissions to the MT DOR, through the IRS Ogden Service Center. Each transmission must contain all tests cases in the test packet.

Transmitters are also required to test to ensure they can retrieve the Montana Acknowledgment record from the Department of Revenue. Transmitters will be required to pick up a dummy acknowledgment from the AKSYS Bulletin Board prior to live filing.

Tax preparers are not required to test with us.

The Montana Test Package will be available as soon as possible after the IRS PATS tests are made available.

GENERIC AND UNFORMATTED RECORD

The IRS has defined two record types for state collection of income tax data as part of the Federal/State Electronic Filing Program. The **generic (fixed)** record is a specific formatted record layout, which defines each field's characteristics. In the generic record, Montana captures the state Form 2, Form 2S or Form 2EC. The **unformatted (variable)** records consist of nine (9) occurrences, each with 4853 characters (60 lines with 80 characters each). Montana captures the state schedules and federal forms in the unformatted (variable) records.

GENERIC (FIXED) RECORD

Header Section: Contains identifying information for the return including the Declaration Control Number (DCN) assigned to the return. This is the same DCN assigned to the federal return.

State Direct Deposit Section: This section is used to provide direct deposit information.

State Preparer/Transmitter Section: Montana is utilizing this section of the record for capturing Montana ERO information for the Montana acknowledgment.

Entity Section: This section provides name and address information. Montana requires the exact data in these fields as reported in the federal return. However, reformatting is required due to field length differences. The IRS character specifications and editing requirements as defined for the federal return apply to these fields

Consistency Fields: The IRS provides basic consistency fields and checks. If an entry is significant, it will be compared to the federal return. If it does not match, the returns (both federal and state) will be rejected. At this time, with Montana Electronic Filing **--- NO ENTRIES are allowed in this area ---. These fields must all be zero filled.**

Alphanumeric Fields: The generic (fixed) record provides five (5) fields, each 80 characters in length for states to define additional data fields. Montana is using these fields to capture Montana Form 2 information. The record layout shows (for each field used) how the 80 character field is broken down into individual data fields.

Signed Numeric Money Fields: Each field in this section is 11 digits plus a sign (12 positions) in length for the storing of money fields. In this section, Montana captures the Form 2.

Record Terminus Section: The 1-character field with a value of "#" to indicate the end of the generic (fixed) record.

UNFORMATTED (VARIABLE) STATE RECORDS

Montana will use the Unformatted (variable) State Records Section to capture the State schedules plus the Federal forms and schedules. The IRS provides guidance in Publication 1346.

Electronic filers can transmit Federal/State returns using the variable option because the IRS converts variable state records into fixed format before they are made available to the state.

The following specifications apply to state records:

a.   No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem: ****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.

b.   State records must **not** contain the following data characters: "[" "]" "#" within the state's variable (unformatted) format. These characters are reserved by the IRS for use as delimiters.

c.   The following state record characters should be substituted for the corresponding IRS values. The characters are:

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[	{	7B	CO
]	}	7D	DO
#	$	24	5B

d.   The IRS Record Layouts for generic (fixed) and unformatted (variable) records contain the only valid sequence numbers for IRS processing. Any field sequence number transmitted that is not listed or any sequence number transmitted, which duplicates a prior sequence number, will cause rejection.

CHARACTER SETS - ALLOWABLE ENTRIES

Montana follows the IRS requirements for field character specifications. All IRS fields captured for Montana should be formatted identically to the IRS format. The following descriptions of fields have been extracted from IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.

<u>ALPHA</u> A - Z   Upper case alpha characters only

<u>NUMERIC</u>   Values 0-9, right-justified, zero-filled
          (Except variable (unformatted) format does not require zero filling.)

1. **<u>Money Fields</u>**--All money fields are numeric followed by a sign if it is a <u>gain or loss</u> field. If it is a negative <u>gain or loss</u> field the last position will be a negative sign (-). If it is a positive <u>gain or loss</u> or <u>loss only</u> field, the last position would be blank. All money entries are whole dollars (no cents).
   Significant (not all zeros) -- right justified; zero-filled. **(Except variable (unformatted) format does not require zero filling.)**
   Non-significant -- blank filled. **(In variable (unformatted) format skip the field.)** No dollar signs, commas, periods or other nonnumeric characters would be inserted into the field.
   <u>Percentage Fields</u>-5 numeric. Left justified, zero-filled. No decimal points entered-- assumed to be between the left most and the second left-most position.
      Example: 25.32% = 02532, 105% = 10500 If less than 100% - precede with a zero.
      EXCEPTION: Ratios - 5 NUMERIC, no leading zero. No decimal points entered - assumed to precede left-most position. Example: 65.987% = 65987

2. **<u>EIN:</u>** (Employer ID Number) e.g. on Schedules C and F should be blanks if there is no number.

3. **<u>Zip Code:</u>** Should be left justified. If there are only 5 zip code characters, the 4 remaining digits must be zero filled.

4. **<u>Other NUMERIC:</u>** If a number is to be entered it must be all numeric, right-justified, and zero-filled (Except variable (unformatted) format does not require zero filling). If the field is not to contain a number it must be BLANK-FILLED. DO NOT FILL WITH ALL ZEROES unless otherwise specified in the record layout for that field..

5. **<u>Dates:</u>** M=month, D=day, Y=year. Format will depend on field size (MMDDYYYY). If date is not known or covers various dates, enter zeros.

<u>ALPHANUMERIC</u> A-Z (uppercase), 0-9

State fields which are identical to corresponding federal fields follow Publication 1346 special character rules. For instance, name and address fields on the Montana form must be identical to the federal return.

REQUESTED EDITING

The State of Montana requests that the following areas be especially addressed before the electronic tax filings are transmitted.

- o Return year must be **'2003'**.
- o Document number (DCN) must be numeric and greater than zero.
- o Assure that you have your proper ETIN number entered.
- o Assure that the proper EFIN is entered.
- o Assure that the Primary SSN is correct and numeric greater than zero.
- o Montana Form Type must be 'L' for Form 2, or 'S' for Form 2S.
- o If Montana Form Type 'L' and Filing Status is '2' or '3' then spouse ID must be numeric and greater than zero, and spouse name must be entered.
- o If Montana Form Type 'S' and Filing Status is '2' then spouse ID must be numeric and greater than zero, and spouse name must be entered.
- o Address line 1 plus city, state, and zip must be entered.
- o ZIP Code must have first five as NUMERIC greater than zero.
- o Zip Code must have last four as NUMERIC zero or greater.
- o Edit the math so that it balances with the final total for payment or refund.

DEPENDENT RELATIONSHIP CODES

Please use the following Dependent Relationship Codes for Alphanumeric Record 3 of the Montana Generic (fixed) Record (page 19).

AUN	Aunt (blood)	NIC	Niece (blood)
BRL	Brother-in-law	NON	No relationship
BRO	Brother	PAR	Parent
CHI	Child	SIL	Sister-in-law
DAL	Daughter-in-law	SIS	Sister
DAU	Daughter	SOL	Son-in-law
FAL	Father-in-law	SON	Son
FAT	Father	STB	Stepbrother
FOS	Foster child	STC	Stepchild
GRC	Grandchild	STF	Stepfather
GRP	Grandparent	STM	Stepmother
OTH	Not previously listed	STS	Stepsister
MOL	Mother-in-law	UNC	Uncle (blood)
MOT	Mother		
NEP	Nephew (blood)		

GENERIC (FIXED) RECORD LAYOUT

The field ID and length in the generic record correspond to Federal field ID and length

Montana Form 2 (Long Form)

HEADER SECTION

Length	Field	Line	Identification	Description
4			Character Count	'2496'
38			Record ID	
4	000		Start of Record Sentinel	Value '****'
6	0000		Record ID Type	'STbbbb'
6	0001		Form Number	'0001bb'
5	0002		Page Number	'PG01b '
9	0003		Primary SSN	NUMERIC
1	0004		Filler	blank
7	0005		Form Schedule No.	N value '0000001'
2	010		State Code	Alphanumeric
2	011		City Code (future use)	blank
2	019		State Only Indicator	'SO'
14	020		Declaration Control Number	
2	020.1		First Two Positions	'00'
6	020.2		EFIN of Originator	NUMERIC
3	020.3		Batch Number	(000-999)
2	020.4		Serial Number	(00-99)
1	**020.5**		**Year Digit**	**Value '4'**
16	023		Return Sequence Number	N, Req'd entry
5	023.1		ETIN of Transmitter	N
2	023.2		Trans Use Field	N
3	023.3		Julian Date of Tr	N
2	023.4		Trans Seq. Number	N (01-99)
4	023.5		Seq Number of Ret	N (0001-9999)

STATE DIRECT DEPOSIT/DEBIT SECTION

Length	Field	Line	Identification	Description
1	**024**		**Direct Deposit/Debit indicator**	**0=No EFT** **1=Direct Deposit** **2=Direct Debit**
1	025		State Return Flag (reserved)	N, For State use
9	030		State Routing Transit Number	N, blank if not DD
1	032		State RTN Indicator	N, 0= No St RTN 1=St RTN found 2=St RTN not found
17	035		State Deposit Account Number	AN, blank if not DD
1	040		Checking account	"X", or blank
1	048		Savings account	"X", or blank
1	049		On-Line state return	A value "O" = OnLine

PARTICIPANT SECTION

Length	Field	Line	Identification	Description
27		050	State Numeric Area	
9		050.1	Preparer SSN	N, 1040 Seq 1360
9		050.2	Preparer EIN	N, 1040 Seq 1380
5		050.3	Preparer Zip	N, 1040 Seq 1410-5
4		050.4	Preparer Zip + 4	N, 1040 Seq 1410-4
93		052	State Alphanumeric Area	
5		052.1	Mailbox ID	Alphanumeric
35		052.2	Preparer Firm Name	AN, 1040 Seq 1370
30		052.3	Preparer Address	Alphanumeric
20		052.4	Preparer City	AN, 1040 Seq 1390
2		052.5	Preparer State	AN, 1040 Seq 1400
1		052.6	Preparer Self-Empl Ind	AN, 1040 Seq 1350

ENTITY SECTION

Length	Field	Identification	Description
9	055	Spouse SSN	NUMERIC
35	060	Name Line 1	
32	060.1	Primary Last Name	Alphanumeric
3	060.2	Primary Suffix	Alphanumeric
35	065	Name Line 2	
32	065.1	Secondary Last Name	Alphanumeric
3	065.2	Secondary Suffix	Alphanumeric
35	070	Name Line 3	
16	070.1	Primary First Name	Alphanumeric
1	070.2	Primary Middle Initial	Alphanumeric
16	070.3	Secondary First Name	Alphanumeric
1	070.4	Secondary Middle Initial	Alphanumeric
1	070.5	(Not used)	Blank
35	075	Address Line 1 (street address)	Alphanumeric
35	077	Foreign Street Address	Alphanumeric
35	080	Address Line 2 (rest of address)	Alphanumeric
22	085	City	Alphanumeric
35	087	Foreign City, State or Province	Alphanumeric
5	090	City Code (Not Used)	NO ENTRY
2	095	State Abbreviation	Alphanumeric
22	098	Foreign Country	Alpha
12			
11	100	Zip Code	NUMERIC
1	100.12	Address Indicator	((1-foreign) or 2)
		(Note: Foreign = other than city, state format ie, APO)	
20	105	County (Not Used)	NO ENTRY
5	110	County Code (Not Used)	NO ENTRY
12	115	Telephone Number	Alphanumeric

CONSISTENCY SECTION
(MUST BE ZERO FILLED)

Length	Field	Line	Identification	Description
1	150		Federal Filing Status	NUMERIC
2	155		Total Federal Exemptions	NUMERIC
12	160		Wages, Salaries, Tips	NUMERIC
12	165		Taxable Interest	NUMERIC
12	170		Tax Exempt Interest	NUMERIC
12	175		Dividends	NUMERIC
12	180		State Refund	NUMERIC
12	185		Taxable Social Security Benefits	NUMERIC
12	190		Keogh Plan and SEP Deductions	NUMERIC
12	195		Adjust Gross Income	NUMERIC
12	200		Standard/Itemized Deductions	NUMERIC
12	205		Earned Income Credit	NUMERIC

ALPHANUMERIC SECTION

Length	Field	Identification	Description
	300	Alphanumeric Record 1	
80			
10	300.01	Software Developer Code	Alphanumeric
31	300.02	Paid Preparer Name	IRS 1040 Seq 1340
10	300.03	Preparer Phone Number	Alphanumeric
13	300.04	Non-Paid Preparer	IRS 1040 Seq 1330
16	300.05	Preparer State EIN	Alphanumeric

FORM 2 - LONG FORM

Length	Field	Identification	Description
	305	Alphanumeric Record 2	
80			
1	305.01	MT form type, Form 2='L'	(L)
1	305.04	Filing Status	1,2,3,4,5 or 6
1	305.07	Residency	1,2 or 3
6	305.10	Residence date change MMCCYY	Numeric
2	305.13	State moved to	Alphanumeric
2	305.16	State moved from	Alphanumeric
1	305.19	Exemptions yourself (Regular)	Numeric
1	305.21	Exemptions yourself (65 or Over)	Numeric
1	305.24	Exemptions yourself (Blind)	Numeric
1	305.27	Exemptions yourself (Total)	Numeric
1	305.30	Exemptions spouse (Regular)	Numeric
1	305.33	Exemptions spouse (65 or Over)	Numeric
1	305.36	Exemptions spouse (Blind)	Numeric
1	305.39	Exemptions spouse (Total)	Numeric
2	305.42	Dependents (Column A)	Numeric
2	305.45	Handicapped Children (Column A)	Numeric
2	305.48	Total Exemptions (Column A)	Numeric
2	305.51	Dependents (Column B)	Numeric
2	305.54	Handicapped Children (Column B)	Numeric
2	305.57	Total Exemptions (Column B)	Numeric
9	305.60	Dependent 1 Name	Alphanumeric
9	305.63	Dependent 2 Name	Alphanumeric
9	305.66	Dependent 3 Name	Alphanumeric
9	305.69	Dependent 4 Name	Alphanumeric
9	305.72	Dependant 5 Name	Alphanumeric
1	305.75	Deceased (Primary)	(X or blank)
1	305.78	Deceased (Spouse)	(X or blank)

FORM 2 - LONG FORM (Continued)

	310		Alphanumeric Record 3	
80				
9	310.01		Dependent 6 Name	Alphanumeric
9	310.04		Dependent 7 Name	Alphanumeric
9	310.07		Dependent 8 Name	Alphanumeric
8	**310.11**		**Direct Debit payment date**	**YYYYMMDD**
9	310.34		Dependent 1 SS#	NUMERIC
9	310.37		Dependent 2 SS#	NUMERIC
9	310.40		Dependent 3 SS#	NUMERIC
9	310.43		Dependent 4 SS#	NUMERIC
9	310.46		Dependent 5 SS#	NUMERIC

	315		Alphanumeric Record 4	
80				
9	315.01		Dependent 6 SS#	NUMERIC
9	315.04		Dependent 7 SS#	NUMERIC
9	315.07		Dependent 8 SS#	NUMERIC
3	315.10		Dependent 1 Relationship (see p. 13)	Alphanumeric
3	315.13		Dependent 2 Relationship	Alphanumeric
3	315.16		Dependent 3 Relationship	Alphanumeric
3	315.19		Dependent 4 Relationship	Alphanumeric
3	315.22		Dependent 5 Relationship	Alphanumeric
3	315.25		Dependent 6 Relationship	Alphanumeric
3	315.28		Dependent 7 Relationship	Alphanumeric
3	315.31		Dependent 8 Relationship	Alphanumeric
9	315.34		Handicapped Child 1 Name	Alphanumeric
9	315.37		Handicapped Child 2 Name	Alphanumeric
9	315.40		Handicapped Child 3 Name	Alphanumeric
2	315.43		Unused	

FORM 2 - LONG FORM (Continued)

Length	Field	Line	Identification	Description
	320		Alphanumeric Record 5	
80				
1	320.01		Standard Deductions (Box A)	(X or blank)
1	320.04		Itemized Deductions (Box B)	(X or blank)
1	320.07		Income Tax Forms Next Year	(Y or N)
19	320.10		Other Income (specify source)	Alphanumeric
13	320.13		Other Additions (specify source)	Alphanumeric
13	320.16		Other Reductions (specify source)	Alphanumeric
19	320.19		Other Adjustments (specify source)	Alphanumeric
1	320.22		66 2/3 Gross Income from Farming	(X or blank)
10	320.25		Interest Excl. for Bonds (specify)	Alphanumeric
1	320.28		Federal Extension	(X or blank)
1	320.31		Est. pmts using annualization	(X or blank)

Length	Field	Line	Identification	Description
			Column A Form 2 (long form)	
12	350	6	Wages, salaries, tips, etc.	
12	355	7	Taxable interest income	
12	360	8	Dividend income	
12	365	9	Net business income	
12	370	10	Capital gain or loss	
12	375	11	Supplemental gains or losses	
12	380	12	Rents, royalties, etc.	
12	385	13a	Total IRA distributions	
12	390	14a	Total pensions and annuities	
12	395	15a	Social Security benefits	
12	400	13b	Taxable amount (IRA Distribution)	
12	405	14b	Taxable amount (Pensions and Annuities)	
12	410	15b	Taxable amount (Social Security Benefits)	
12	415	16	Net farm income (loss)	
12	420	17a	State refund	
12	425	17b	Alimony	
12	430	17c	Unemployment	
12	435	17d	Other income	
12	440	17	Other income total add (seq # 420-435)	
12	445	18	Total add (seq # 350-380, 400-415, 440) add Lines 6 thru 17	
12	450	19a	Allowable IRA	
12	455	19c	1/2 S.E. Tax	
12	460	19d	S.E. Health Insurance	
12	465	19e	Moving expense	
12	470	19f	Other adjustments	
12	475	19	Total Adj. add (seq # 450-465, 725, 740-750, 760-765)	
12	480	20	FAGI subtract (seq # 475 from 445) Line 19 from Line 18	
12	485	21	Non-Montana interest	
12	490	22	Federal income tax refunds/overpayments	
12	495	23	Other additions	
12	500	24	Total add (seq # 485-495) Lines 21 thru 23	
12	505	25	Add (seq # 480 & 500) Lines 20 & 24	
12	510		unused	
12	515		unused	
12	520	27	Interest exclusion for elderly	
12	525	28	Interest exclusion for savings bonds,etc.	
12	530	29	Exempt pension and annuity income	
12	535	30	Unemployment	
12	540	31	Medical savings account	

Length	Field	Line	Identification	Description
		Column A		
		Form 2		
		(long form)		
12	545	**35**	Other reductions	
12	550	**36**	Total reduct.add (seq # 520-545, 730-735, 770, 785) Add Lines 26 thru 34	
12	555	**37**	Subtract (seq # 550 from 505) Line 36 from Line 25	
12	560	**38**	Montana AGI (from seq # 555) From line 37	
12	565	**39**	Total deduction	
12	570	**40**	Subtract (seq # 565 from 560) Line 39 from Line 38	
12	575	**41**	Exemptions amount **1780** x line 5 (1780 x seq # 305.48)	
12	580		(not presently used)	
12	585	**42**	Taxable Income subtract (seq # 575 from 570) Subtract Line 41 from Line 40	
12	590	**43**	Tax	
12	595	**44**	Tax on lump sum distributions	
12	600	**45**	Add (seq # 590 & 595) Lines 43 & 44	
12	605	**46**	Credits from (seq # 090) Form 2A, Page 2 Line 114 Form 2A, Page 2	
12	610	**47**	Balance subtract (seq # 605 from 600) Line 46 from 45	
12	615	**48**	Recapture Investment credit	
12	**620**	**49**	**Recapture taxes and withdrawal penalties**	
12	625	**50**	Total contributions (seq # 630 – 640) Lines 51-53	
12	630	**51**	Non-game Wildlife Program donation	
12	635	**52**	Child Abuse Prevention donation	
12	640	**53**	Agriculture in MT Schools donation	
12	645	**54**	Total tax add (seq # 610-625) Lines 46, 47, 48 and 50	
12	650	**55**	Add (seq # 645 & Form 2 seq # 220) Line 52, Col A & B	
12	655	**56**	Montana Tax Withheld	
12	660	**57**	Payment of **2003** estimated tax	
12	665	**59**	Elderly Homeowner Credit	
12	670	**60**	Total add (seq # 655-665, 775) Lines 56 thru 59	
12	675	**61**	Add (seq # 670 & Form 2 seq # 240) Line 60, Col A & B	
12	680	**62**	Line 61 larger than 55 (Overpayment)	
12	685	**63**	Amount from Line 62 to be applied to **2004** estimate	
12	690	**64**	Amount from Line 62 to be refunded	
12	695	**65**	Line 55 larger than 61 (Tax Due)	
12	700	**66**	Underpayment penalty	
12	705	**67**	Late filing penalty	
12	710	**68**	Late payment penalty	
12	715	**69**	Interest at 1% per month	
12	720	**70**	Total add (seq # 695 – 715) Lines 65 thru 69	
12	725	19b	SE SEP, Simple	
12	730	32	Family Education Savings Account	
12	735	33	First Time Home Buyers Account	
12	740	19g	Student Loan Interest	

Length	Field	Line	Identification	Description

Column A
Form 2
(long form)

Length	Field	Line	Identification
12	745	19h	Educator expenses
12	750	19i	Tuition and fees
12	**755**	**19j**	**Unused**
12	760	19k	Early withdrawal penalty
12	765	19l	Alimony paid
12	770	26	Farm Risk Management Account
12	775	**58**	Payment made with extension
12	780		Used on Form 2S only
12	**785**	**34**	**Health Care professional loan payment exclusion**
12	790		Used on Form 2S only
12	795		Used on Form 2S only
12	800		Used on Form 2S only
12	**805**		**Direct Debit Payment amount**
12	810		unused
12	815		unused
12	820		unused
12	825		unused
12	830		unused
12	835		unused
12	840		unused
12	845		unused
12	850		unused
12	855		unused
12	860		unused
12	865		unused
12	870		unused
12	875		unused
12	880		unused
12	885		unused
12	890		unused
12	895		unused
12	900		unused
12	905		unused
12	910		unused
12	915		unused
12	920		unused
12	925		unused
1	END	'#'	Record Termination Mark

GENERIC (FIXED) RECORD LAYOUT

The field ID and length in the generic record correspond to Federal field ID and length

Montana Form 2S (Short Form)

HEADER SECTION

Length	Field	Line	Identification	Description
4			Character Count	'2496'
38			Record ID	
4		000	Start of Record Sentinel	Value '****'
6		0000	Record ID Type	'STbbbb'
6		0001	Form Number	'0001bb'
5		0002	Page Number	'PG01b '
9		0003	Primary SSN	NUMERIC
1		0004	Filler	blank
7		0005	Form Schedule No.	N value '0000001'
2		010	State Code	Alphanumeric
2		011	City Code (future use)	blank
2		019	State Only Indicator	'SO'
14		020	Declaration Control Number	
2		020.1	First Two Positions	'00'
6		020.2	EFIN of Originator	NUMERIC
3		020.3	Batch Number	(000-999)
2		020.4	Serial Number	(00-99)
1		**020.5**	**Year Digit**	**Value '4'**
16		023	Return Sequence Number	N, Req'd entry
5		023.1	ETIN of Transmitter	N
2		023.2	Trans Use Field	N
3		023.3	Julian Date of Tr	N
2		023.4	Trans Seq. Number	N (01-99)
4		023.5	Seq Number of Ret	N (0001-9999)

STATE DIRECT DEPOSIT/DEBIT SECTION

Length	Field	Identification	Description
1	**024**	**Direct Deposit/Debit indicator**	**0=No EFT** **1=Direct Deposit** **2=Direct Debit**
1	025	State Return Flag (reserved)	N, For State use
9	030	State Routing Transit Number	N, blank if not DD
1	032	State RTN Indicator	N, 0= No St RTN 1=St RTN found 2=St RTN not found
17	035	State Deposit Account Number	AN, blank if not DD
1	040	Checking account	"X", or blank
1	048	Savings account	"X", or blank
1	049	On-Line state return	A value "O" = OnLine

PARTICIPANT SECTION

Length	Field	Identification	Description
27	050	State Numeric Area	
9	050.1	Preparer SSN	N, 1040 Seq 1360
9	050.2	Preparer EIN	N, 1040 Seq 1380
5	050.3	Preparer Zip	N, 1040 Seq 1410-5
4	050.4	Preparer Zip + 4	N, 1040 Seq 1410-4
93	052	State Alphanumeric Area	
5	052.1	Mailbox ID	Alphanumeric
35	052.2	Preparer Firm Name	AN, 1040 Seq 1370
30	052.3	Preparer Address	Alphanumeric
20	052.4	Preparer City	AN, 1040 Seq 1390
2	052.5	Preparer State	AN, 1040 Seq 1400
1	052.6	Preparer Self-Empl Ind	AN, 1040 Seq 1350

ENTITY SECTION

Length	Field	Line	Identification	Description
9	055		Spouse SSN	NUMERIC
35	060		Name Line 1	
32	060.1		Primary Last Name	Alphanumeric
3	060.2		Primary Suffix	Alphanumeric
35	065		Name Line 2	
32	065.1		Secondary Last Name	Alphanumeric
3	065.2		Secondary Suffix	Alphanumeric
35	070		Name Line 3	
16	070.1		Primary First Name	Alphanumeric
1	070.2		Primary Middle Initial	Alphanumeric
16	070.3		Secondary First Name	Alphanumeric
1	070.4		Secondary Middle Initial	Alphanumeric
1	070.5		(Not used)	Blank
35	075		Address Line 1 (street address)	Alphanumeric
35	077		Foreign Street Address	Alphanumeric
35	080		Address Line 2 (rest of address)	Alphanumeric
22	085		City	Alphanumeric
35	087		Foreign City, State or Province	Alphanumeric
5	090		City Code (Not Used)	NO ENTRY
2	095		State Abbreviation	Alphanumeric
22	098		Foreign Country	Alpha
12				
11	100		Zip Code	NUMERIC
1	100.12		Address Indicator	((1-foreign) or 2)
			(Note: Foreign = other than city, state format ie, APO)	
20	105		County (Not Used)	NO ENTRY
5	110		County Code (Not Used)	NO ENTRY
12	115		Telephone Number	Alphanumeric

Length	Field	Line	Identification	Description

CONSISTENCY SECTION
(MUST BE ZERO FILLED)

Length	Field	Line	Identification	Description
1	150		Federal Filing Status	NUMERIC
2	155		Total Federal Exemptions	NUMERIC
12	160		Wages, Salaries, Tips	NUMERIC
12	165		Taxable Interest	NUMERIC
12	170		Tax Exempt Interest	NUMERIC
12	175		Dividends	NUMERIC
12	180		State Refund	NUMERIC
12	185		Taxable Social Security Benefits	NUMERIC
12	190		Keogh Plan and SEP Deductions	NUMERIC
12	195		Adjust Gross Income	NUMERIC
12	200		Standard/Itemized Deductions	NUMERIC
12	205		Earned Income Credit	NUMERIC

ALPHANUMERIC SECTION

	300		Alphanumeric Record 1	
80				
10	300.01		Software Developer Code	Alphanumeric
31	300.02		Paid Preparer Name	IRS 1040 Seq 1340
10	300.03		Preparer Phone Number	Alphanumeric
13	300.04		Non-Paid Preparer	IRS 1040 Seq 1330
16	300.05		Preparer State EIN	Alphanumeric

FORM 2S - SHORT FORM

	305		Alphanumeric Record 2	
80				
1	305.01		MT form type, Form 2S='S'	(S)
1	305.04		Filing Status	1,2, or 3
1	305.07		Residency	1
6	305.10		Not used on Form 2S	
2	305.13		Not used on Form 2S	
2	305.16		Not used on Form 2S	
1	305.19		Exemptions yourself (Regular)	Numeric
1	305.21		Exemptions yourself (65 or Over)	Numeric
1	305.24		Exemptions yourself (Blind)	Numeric
1	305.27		Exemptions yourself (Total)	Numeric
1	305.30		Exemptions spouse (Regular)	Numeric
1	305.33		Exemptions spouse (65 or Over)	Numeric
1	305.36		Exemptions spouse (Blind)	Numeric
1	305.39		Exemptions spouse (Total)	Numeric
2	305.42		Dependents	Numeric
2	305.45		Handicapped Children	Numeric
2	305.48		Total Exemptions	Numeric
2	305.51		Not used on Form 2S	
2	305.54		Not used on Form 2S	
2	305.57		Not used on Form 2S	
9	305.60		Dependent 1 Name	Alphanumeric
9	305.63		Dependent 2 Name	Alphanumeric
9	305.66		Dependent 3 Name	Alphanumeric
9	305.69		Dependent 4 Name	Alphanumeric
9	305.72		Dependant 5 Name	Alphanumeric
1	305.75		Deceased - Primary	(X or blank)
1	305.78		Deceased - Spouse	(X or blank)

FORM 2S - SHORT FORM (Continued)

Length	Field	Identification	Description
	310	Alphanumeric Record 3	
80			
9	310.01	Dependent 6 Name	Alphanumeric
9	310.04	Dependent 7 Name	Alphanumeric
9	310.07	Dependent 8 Name	Alphanumeric
8	**310.11**	**Direct Debit payment date**	**YYYYMMDD**
9	310.34	Dependent 1 SS#	Numeric
9	310.37	Dependent 2 SS#	Numeric
9	310.40	Dependent 3 SS#	Numeric
9	310.43	Dependent 4 SS#	Numeric
9	310.46	Dependent 5 SS#	Numeric
	315	Alphanumeric Record 4	
80			
9	315.01	Dependent 6 SS#	Numeric
9	315.04	Dependent 7 SS#	Numeric
9	315.07	Dependent 8 SS#	Numeric
3	315.10	Dependent 1 Relationship (see p. 13)	Alphanumeric
3	315.13	Dependent 2 Relationship	Alphanumeric
3	315.16	Dependent 3 Relationship	Alphanumeric
3	315.19	Dependent 4 Relationship	Alphanumeric
3	315.22	Dependent 5 Relationship	Alphanumeric
3	315.25	Dependent 6 Relationship	Alphanumeric
3	315.28	Dependent 7 Relationship	Alphanumeric
3	315.31	Dependent 8 Relationship	Alphanumeric
9	315.34	Handicapped Child 1 Name	Alphanumeric
9	315.37	Handicapped Child 2 Name	Alphanumeric
9	315.40	Handicapped Child 3 Name	Alphanumeric
2	315.43	Unused	

FORM 2S - SHORT FORM (Continued)

	320		Alphanumeric Record 5	
80				
1	320.01		Standard Deductions, (Box A)	(X or blank)
1	320.04		Itemized Deductions, (Box B)	(X or blank)
1	320.07		Income Tax Forms Next Year	(Y or N)
19	320.10		Other Income - specify source	Alphanumeric
13	320.13		Other Additions (specify source)	Alphanumeric
13	320.16		Other Reductions (specify source)	Alphanumeric
19	320.19		Other Adjustments (specify source)	Alphanumeric
1	320.22		66 2/3 Gross Income from Farming	(X or blank)
10	320.25		Interest Excl. for Bonds - specify	Alphanumeric
1	320.28		Federal Extension	(X or blank)
1	320.31		Est. pmts using annualization	(X or blank)

Length	Field	Line	Identification	Description

Line numbers
Form 2S
(short form)

Length	Field	Line	Identification
12	350	6	Wages, salaries, tips, etc.
12	355	7	Taxable interest income
12	360	8	Dividend income
12	365		
12	370		
12	375		
12	380		
12	385		
12	390		
12	395		
12	400		
12	405	9	Federal taxable pensions, etc.
12	410		
12	415		
12	420		State refund
12	425		Alimony
12	430		Unemployment
12	435		Other income
12	440	10	Other income add (seq # 420-435)
12	445	11	Add (seq # 350 – 360, 405, 440) Lines 6 thru 10
12	450		Allowable IRA
12	455		½ S.E. Tax
12	460		½ S.E. Health Insurance
12	465		Moving Expenses
12	470		Other adjustments
12	475	12	Total Adj. (total of seq # 450-470, 725, 740-765)
12	480	13	Federal Adjusted Gross Income
12	485	14	Non-Montana interest and federal refund
12	490		
12	495		
12	500		
12	505		
12	510		
12	515		
12	520	16	Interest exclusion for elderly
12	525	17	Interest exclusion for bonds
12	530	15	Exempt pension and annuity income
12	535	18	Unemployment
12	540		
12	545	19	Other reductions (tip income, etc.)
12	550	20	Total reductions add (seq # 520-535, 545) Lines 15 -19
12	555		
12	560	21	Montana AGI
12	565	22a	Standard deduction amount

Length	Field	Line	Identification	Description
		Line numbers Form 2S (short form)		
12	570			
12	575	23	Exemptions deduction	
12	580	24	Add (seq # 565 &575) Lines 22 and 23	
12	585	25	Taxable Income subtract (seq # 580 from 565) Subtract Line 24 from Line 21	
12	590	26	Tax	
12	595			
12	600			
12	605			
12	610			
12	615			
12	620			
12	625	27	Total contributions add (seq # 630-640) Line 28,29, 30	
12	630	28	Non-game Wildlife Program donation	
12	635	29	Child Abuse Prevention donation	
12	640	30	Agriculture in MT Schools donation	
12	645	31	Total Tax add (seq # 590 and 625) Lines 26 and 27	
12	650			
12	655	32	Montana Tax Withheld	
12	660			
12	665	33	Elderly Homeowner Credit	
12	670	34	Total add (seq # 655 and 665) Lines 32-33	
12	675			
12	680	35	Line 34 larger than 31 (Refund)	
12	685			
12	690			
12	695	36	Line 31 larger than 34 (Tax Due)	
12	700	37a	Underpayment penalty	
12	705	37b	Late filing penalty	
12	710	37c	Late payment penalty	
12	715	37d	Interest at 1%	
12	720	38	Total Due add (seq # 695 & 780) Lines 36 & 37	
12	725			
12	730		Family Education Savings Account	
12	735		First Time Home Buyers Account	

Length	Field	Line	Identification	Description
		Line numbers Form 2S (short form)		
12	740	19	Student loan interest	
12	745	19	Educator expenses	
12	750	19	Tuition and fees	
12	755	19	Archer MSA	
12	760	19	Early withdrawal penalty	
12	765	19	Alimony paid	
12	770		Farm Risk Management Account	
12	775		Used on Form 2 only	
12	780	37	Total add (seq # 700 – 715) Lines 37a-37d	
12	785		Used on Form 2 only	
12	**790**	**22bi**	**Federal taxes paid**	
12	**795**	**22bii**	**2003 Child Advance Credit**	
12	**800**	**22b**	**Fed. taxes paid deduction (subtr. seq # 795 from 790)**	
12	**805**		**Direct Debit Payment amount**	
12	810		unused	
12	815		unused	
12	820		unused	
12	825		unused	
12	830		unused	
12	835		unused	
12	840		unused	
12	845		unused	
12	850		unused	
12	855		unused	
12	860		unused	
12	865		unused	
12	870		unused	
12	875		unused	
12	880		unused	
12	885		unused	
12	890		unused	
12	895		unused	
12	900		unused	
12	905		unused	
12	910		unused	
12	915		unused	
12	920		unused	
12	925		unused	
1	END	'#'	Record Termination Mark	

UNFORMATTED (VARIABLE) RECORD LAYOUT
Use only variable length records

HEADER SECTION

Length	Field	Line	Unformatted Record Identification	Description
4			Byte Count	'nnnn' (variable)
26			Record ID	AN
4	0000		Form ID	'STbb<u>bb</u>'
6	0001		Form Number	'0002bb'
2	0003		Form Occurrence	'01' thru >14'
5	0004		Page Number	'PG01<u>b</u>'
9	0005		Primary SSN	NUMERIC
2	010		State Code	MT
2	011		City Code (future use)	blank
14	020		Declaration Control Number	Numeric
2	020.1		First two positions	Always '00'
6	020.2		EFIN of originator	Numeric
3	020.3		Batch number	(000-999)
2	020.4		Serial number	(00-99)
1	**020.5**		**Year digit**	**Value '4'**

DATA SECTION

80   050   Form Data (Line 001) Alphanumeric up to 60 lines, 80 bytes per line.

MONTANA FORMS AND SCHEDULES IN THE FOLLOWING ORDER:

Form 2	Column B
Form 2A	Itemized Deductions
"	Schedule II: Credits Against Tax
"	Schedule III: Nonresident/Part Year Resident Income
"	Reportable to MT
"	Schedule IV: Nonresident/Part Year Resident Prorated
"	Tax Computation
"	Schedule V: Credit for Taxes Paid to Other States
"	Schedule VI: Investment Credit
Form 2EC	Elderly Homeowner/Renter Credit
Form CC	College Contribution Credit
Form ENRG-B	Geothermal Energy System Credit
Form ENRG-C	Credit for Energy Installations
Form EST-P	Montana Underpayment of Estimated Tax
Form SS	Social Security Work sheet
Form AFCR	Alternative Fuel Credit
Form DCAC	Dependent Care Assistance Credit
Form DS-1	Disability Income Exclusion
Form ECC	Elderly Care Credit
Form 2441M	Child & Dependent Care Expenses
Form RCYL	Recycling Credit

 Followed by the Federal Forms and Schedules (Formatted into State Form)

80   345   Form Data (Line 060)
1 Terminus   '#'   Record Termination Mark

       See layouts on following pages.

Length	Field	Line	Identification	Description

MONTANA FORM 2, Column B

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2 '
7			Form Code	'01PG01 '
9			Primary SSN	NUMERIC

Column B
Form 2
(long form)

Length	Field	Line	Identification
12	010	6	Wages, salaries, tips
12	015	7	Taxable interest income
12	020	8	Dividend income
12	025	9	Net business income
12	030	10	Capital gain or loss
12	035	11	Supplemental gains or losses
12	040	12	Rents, royalties, etc
12	045	13b	Taxable amount (IRA Distribution)
12	050	14b	Taxable amount (Pensions and Annuities)
12	055	15b	Taxable amount (Social Security Benefits)
12	060	16	Net farm income (loss)
12	065	17	Other income total
12	070	18	Total add (seq # 010-065) Lines 6-17
12	075	19	Adjustments to income total
12	080	20	Federal AGI subtr (seq #075 from 070) Line 19 from 18
12	085	21	Interest on Non-Montana bonds
12	090	22	Federal income tax refunds/overpayments
12	095	23	Other additions
12	100	24	Total additions add (seq # 085-095) Lines 21 - 23
12	105	25	Add (seq # 080 & 100) Lines 20 & 24
12	**110**	**26**	**Farm Risk Management Account**
12	115	27	Interest exclusion for elderly
12	120	28	Interest exclusion for savings bonds, etc.

Length	Field	Line	Identification	Description

Column B
Form 2
(long form)

Length	Field	Line	Identification
12	125	29	Exempt pension and annuity income
12	130	30	Unemployment
12	135	31	Medical savings account
12	137	32	Family Education Savings Account
12	138	33	First Time Home Buyers Account
12	140	**35**	Other reductions
12	145	**36**	Total reductions add (seq # 110-140 and 270) Add Lines 26 - 35
12	150	**37**	Subtract (seq # 145 from 105) Line 36 from 25
12	155	**38**	Montana AG from (seq # 150)
12	160	**39**	Total deduction amount
12	165	**40**	Subtract (seq # 160 from 155) Line 39 from 38
12	170	**41**	Exemptions deduction **1780** times (seq # 305.57)
12	175	**42**	Taxable income (subtract seq # 170 from 165) Subtract Line 41 from line 40
12	180	**43**	Tax
12	185	**44**	Tax on lump sum distributions
12	190	**45**	Subtotal add (seq # 180 &185) Lines 43 and 44
12	195	**46**	Credit from (Form 2A, Page 2 seq # 235)
12	200	**47**	Balance subtract (seq # 195 from 190) Subtract Line 46 from 45
12	205	**48**	Recapture investment credit
12	**210**	**49**	**Recapture taxes and withdrawal penalties**
12	215	**50**	Total program Contribution
12	220	**54**	Total Tax add (seq # 200-215) Lines 47-50
12	225	**56**	Montana Tax Withheld
12	230	**57**	Payment of **2003** estimated tax
12	235	**59**	Elderly Homeowner Credit
12	240	**60**	Total add (seq # 225, 230, 235, & 245) Add Lines 56 thru 59
12	**245**	**58**	**Payment made with extension**
12	**250**	**34**	**Health Care Professional loan payment exclusion**
12	255	13a	Total IRA distributions
12	260	14a	Total pensions and annuities
12	265	15a	Social Security benefits
1	Terminus	'$'	Record Termination Mark

MONTANA FORM 2A - ITEMIZED DEDUCTIONS

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2A '
7			Form Code	'02PG01 '
9			Primary SSN	NUMERIC

Column A

Length	Field	Line	Identification	Description
12	010	**71**	Medical Insurance Premium	
12	015	**72**	Medical expenses	
12	020	**73**	Enter (7.5% of Seq # 560 Form 2)	
			Enter 7.5% of line 38 Form 2	
12	022	**74**	Deductible medical and dental	
			Subtract (seq # 020 from 015) Line 73 from 72	
12	025	**75**	Long Term Care Insurance	
12	030	**76a**	**2003** Federal Tax withheld	
12	033	**76b**	Federal Estimate Tax Payments made in **2003**	
12	037	**77**	Balance of **2002** paid in **2003**	
12	040	**78**	Other years paid in **2003**	
12	045	**81**	Real estate, personal property taxes	
12	050	**82**	Motor vehicles fees/taxes, other	
12	055	**83**	Home mortgage interest & deductible points	
12	060	**84**	Deductible investment interest	
12	065	**85**	Contributions	
12	070	**86**	Child and dependent care expense	
12	075	**87**	Casualty and theft losses	
12	080	**88**	Un-reimbursed employee business expenses	
12	085	**89**	Other expenses	
12	090	**90**	Add (seq # 080 & 085) Add Lines 88 & 89	
12	095	**91**	Enter (2% of seq # 560) 2% of Line 38 Form 2	
12	100	**92**	Subtract (seq # 095 from 090)	
			Subtract Line 91 from 90	
12	105	**93**	Misc deduction not subject to 2% AGI	
12	107	**94**	Gambling losses	
12	110	**95a**	Add (seq # 010, 022, 025, 080-075, 100-107)	
			Add Lines 71, 74, 75, 80-87, 92-94	
12	113	**95b**	Line 9 of Itemized Deduction Worksheet VI	
12	115	**96**	Allowable Deductions, Subtract (seq # 113 from 110)	
			Subtract Line 95a from 95b	

MONTANA FORM 2A - ITEMIZED DEDUCTIONS (Continued)

Column B

Length	Field	Line	Identification / Description
12	120	71	Medical Insurance Premium
12	125	72	Medical expenses
12	130	73	Enter (7.5% of Seq # 155 Form 2)
			Enter 7.5% of line 38 Form 2
12	132	74	Deductible medical and dental
			Subtract (seq # 130 from 125) Line 73 from 72
12	135	75	Long Term Care Insurance
12	140	76a	**2003** Federal Tax withheld
12	143	76b	Federal Estimate Tax Payments made in **2003**
12	147	77	Balance of **2002** paid in **2003**
12	150	78	Other years paid in **2003**
12	155	81	Real estate, personal property taxes
12	160	82	Motor vehicles fees/taxes, other
12	165	83	Home mortgage interest & deductible points
12	170	84	Deductible investment interest
12	175	85	Contributions
12	180	86	Child and dependent care expense
12	185	87	Casualty and theft losses
12	190	88	Un-reimbursed employee business expenses
12	195	89	Other expenses
12	200	90	Add (seq # 190 & 195) Add Lines 88 & 89
12	205	91	Enter (2% of seq # 155) 2% of Line 38 Form 2
12	210	92	Subtract (seq # 205 from 200)
			Subtract Line 91 from 90
12	215	93	Misc deduction not subject to 2% AGI
12	217	94	Gambling losses
12	220	95a	Add (seq # 120, 132, 135, 245-185, 210-217)
			Add Lines 71, 74, 75, 80-87, 92-94
12	223	95b	Line 9 of Itemized Deduction Worksheet VI
12	225	96	Allowable Deductions, Subtract (seq # 223 from 220)
			Subtract Line 95b from 95a
12	**230**	**79**	**Less 2003 advance child credit (column A)**
12	**235**	**80**	**Total deduct. add (seq # 030, 033, 037, 040 subtr 230)**
			add Lines 76a, 76b, 77, 78 subtract 79
12	**240**	**79**	**Less 2003 advance child credit (column B)**
12	**245**	**80**	**Total deduct. add (seq # 140, 143, 147, 150 subtr 240)**
			add Lines 76a, 76b, 77, 78 subtract 79
1 Terminus		*'$'*	*Record Termination Mark*

FORM 2A, PAGE 2 – SCHEDULE II - CREDITS AGAINST TAX

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2A '
7			Form Code	'02PG02 '
9			Primary SSN	NUMERIC

Column A

12	005	**97**	Rural physician credit
12	010	**98**	College contribution credit (Form CC)
12	015	**99**	Qualified endowment credit (Form QEC)
12	020	**100**	Elderly care credit (Form ECC)
12	025	**101**	Resident credit taxes paid to other states/countries
12	**030**	**102**	Contractor's gross receipts tax credit
12	**035**	**103**	Alternative energy systems credit (Form ENRG-B)
12	**040**	**104**	Energy conservation installations credit (Form ENRG-C)
12	**045**	**105**	Alternative energy production credit (Form AEPC)
12	**050**	**106**	Recycle credit (Form RCYL)
12	**055**	**107**	**Dependent care assistance credit (Form DCAC)**
12	**060**	**108**	**Disability insurance for uninsured Montanans**
12	**065**	**109**	**Historic property preservation credit**
12	**070**	**110**	**Developmental disability account credit**
12	**075**	**111**	**Empowerment zone credit**
12	**080**	**112**	**Other credits**
12	**085**	**113**	**Total Credits add (seq # 005-085) Lines 97-113**
			Enter total in (seq # 605, Form 2) Line 46

FORM 2A, PAGE 2 – SCHEDULE II - CREDITS AGAINST TAX (Continued)

Column B

12	150	97	Rural physician credit
12	155	98	College contribution credit (Form CC)
12	160	99	Qualified endowment credit (Form QEC)
12	165	100	Elderly care credit (Form ECC)
12	170	101	Resident credit taxes paid to other states/countries
12	175	102	Contractor's gross receipts tax credit
12	180	103	Alternative energy systems credit (Form ENRG-B)
12	185	104	Energy conservation install credit (Form ENRG-C)
12	190	105	Alternative energy production credit (Form AEPC)
12	195	106	Recycle credit (Form RCYL)
12	200	107	Dependent care assistance credit (Form DCAC)
12	205	108	Disability insurance for uninsured Montanans
12	210	109	Historic property preservation credit
12	215	110	Developmental disability account credit
12	220	111	Empowerment zone credit
12	225	112	Other credits
12	230	113	Total Credits add (seq # 005-085) Lines 97-113 Enter total in (seq # 605, Form 2) Line 46

MONTANA FORM 2A, SCHEDULE III - NONRESIDENT/PART YEAR RESIDENT ALLOCATION INCOME REPORTABLE TO MONTANA

Column A

12	300	114	Wages, salaries, tips, etc.
12	305	115	Interest income
12	310	116	Dividend income
12	315	117	Net business income
12	320	118	Capital gain (or loss)
12	325	119	Supplemental gain (or loss)
12	330	120	Rents, royalties, partnerships, estates and trusts
12	335	121	Taxable pension, annuities, IRA's
12	340	122	Taxable portion of social security
12	345	123	Net farm income (or loss)
12	350	124	Other income/loss (federal refund, etc.)
12	355	125	Montana total income Add (seq # 300 – 350) Add Lines 114 - 125

Column B

12	380	114	Wages, salaries and tips
12	385	115	Interest income
12	390	116	Dividend income
12	395	117	Net business income
12	400	118	Capital gain (or loss)
12	405	119	Supplemental gain (or loss)
12	410	120	Rents, royalties, partnerships, etc
12	415	121	Taxable pension, etc
12	420	122	Taxable portion of social security
12	425	123	Net farm income
12	430	124	Other income/loss (federal refund, etc.)
12	435	125	Montana total income add (seq # 380 – 430) Add Lines 114 – 125

MONTANA FORM 2A, SCHEDULE IV - NONRESIDENT/PART YEAR RESIDENT
PRORATED TAX COMPUTATION

Column A

12	465	126	Montana total income from (seq # 355) Line 125
12	470	127	Enter total of (seq # 445 and 500, Form 2)
			Enter total of lines 18 and line 24, Form 2
5	475	128	Divide (seq # 465 by 470) Line 126 by line 127*
12	480	129	Amount (seq # 585 Form 2) Line 42 Form 2
12	485	130	Calculate tax on amount on Line 129 using tax table
12	490	131	Tax: Multiply (seq # 485 by 475) Lines 130 & 128

*   *Carry to 4 decimal places - do not enter more than 1.0000*

Column B

12	495	126	Montana total income from (seq.# 435) Line 125
12	500	127	Enter total of (seq # 070 and 100, Form 2)
			Enter total of lines 18 and line 24, Form 2 Col B
5	505	128	Divide (seq # 495 by 500) Line 126 by 127*
12	510	129	Amount (seq # 175 Form 2) Line 42, Form 2 Col B
12	515	130	Calculate tax on amount on Line 129 using tax table
12	520	131	Tax: Multiply (seq # 515 by 505) Lines 130 by 128
1 Terminus		'$'	Record Termination Mark

*   *Carry to 4 decimal places - do not enter more than 1.0000*

MONTANA FORM 2A, SCHEDULE V

FULL YEAR RESIDENT CREDIT FOR TAX PAID TO OTHER STATE

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2A '
7			Form Code	'02PG03 '
9			Primary SSN	NUMERIC

Column A

12	010	1	**Income from other state/country included in MT AGI**
12	015	2	**Total income from other state/county**
12	020	3	**Total Montana AGI from Form 2**
12	025	4	**Total income tax paid to other state/county**
12	030	5	**Tax liability (Form 2 Seq # 585)**
12	035	6	**Divide (Seq # 010 by 015) Line 1 by Line 2**
12	040	7	**Multiply (Seq # 025 by 035) Line 4 by Line 6**
12	045	8	**Divide (Seq # 010 by 020) Line 1 by Line 3**
12	050	9	**Multiply (Seq # 030 by 045) Line 5 by Line 8**
12	055	10	**Credit-lower of (Seq # 025, 040 or 050) Lines 4, 7 or 9**

Column B

12	060	1	**Income from other state/country included in MT AGI**
12	065	2	**Total income from other state/county**
12	070	3	**Total Montana AGI from Form 2**
12	075	4	**Total income tax paid to other state/county**
12	080	5	**Tax liability (Form 2 Col B Seq # 175)**
12	085	6	**Divide (Seq # 060 by 065) Line 1 by Line 2**
12	090	7	**Multiply (Seq # 075 by 085) Line 4 by Line 6**
12	095	8	**Divide (Seq # 060 by 070) Line 1 by Line 3**
12	100	9	**Multiply (Seq # 080 by 095) Line 5 by Line 8**
12	105	10	**Credit-lower of (Seq # 075, 090 or 100) Lines 4, 7 or 9**

Length	Field	Line	Identification	Description

MONTANA FORM 2A, SCHEDULE VI

PART YEAR RESIDENT CREDIT FOR TAX PAID TO OTHER STATE

Column A

12	110	1	Income from other state/country (Line 125, Sch III)
12	115	2	Total income from other state/county
12	120	3	Total Montana AGI from Form 2A (Line 125, Sch III)
12	125	4	Total income tax paid to other state/county
12	130	5	Tax liability (Form 2 Seq # 585)
12	135	6	Divide (Seq # 110 by 115) Line 1 by Line 2
12	140	7	Multiply (Seq # 125 by 135) Line 4 by Line 6
12	145	8	Divide (Seq # 110 by 120) Line 1 by Line 3
12	150	9	Multiply (Seq # 130 by 145) Line 5 by Line 8
12	155	10	Credit-lower of (Seq # 125, 140 or 150) Lines 4, 7 or 9

Column B

12	160	1	Income from other state/country (Line 125, Sch III)
12	165	2	Total income from other state/county
12	170	3	Total Montana AGI from Form 2A (Line 125, Sch III)
12	175	4	Total income tax paid to other state/county
12	180	5	Tax liability (Form 2 Col B Seq # 175)
12	185	6	Divide (Seq # 160 by 165) Line 1 by Line 2
12	190	7	Multiply (Seq # 175 by 185) Line 4 by Line 6
12	195	8	Divide (Seq # 160 by 170) Line 1 by Line 3
12	200	9	Multiply (Seq # 180 by 195) Line 5 by Line 8
12	205	10	Credit-lower of (Seq # 175, 190 or 200) Lines 4, 7 or 9

1	Terminus	'$'	Record Termination Mark

MONTANA FORM 2EC - ELDERLY HOMEOWNER/RENTER CREDIT

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2EC '
7			Form Code	'03PG01 '
9			Primary SSN	NUMERIC

Part II

Length	Field	Line	Identification	Description
1	005		Question 1 (62 or older)	(Y or N)
1	010		Question 2 (In state 9 months or more)	(Y or N)
1	015		Question 3 (Occupy 6 months or more)	(Y or N)
1	020		Question 4 (Income $45,000 or less)	(Y or N)

Part III

Length	Field	Line	Identification
12	025	1	Total income wages, gains, ordinary income, interest etc
12	030	2	Income from business, partnerships, rents etc
12	035	3	Payments and interest on bonds
12	040	4	Alimony, unemployment, tax refunds etc
12	045	5	Pensions and annuities: RR, PERS, Social Security etc
12	050	6	Total income add (seq # 025 – 045) Lines 1 thru 5
12	055	7	Standard exclusion
12	060	8	Total Household Inc. subtract (seq # 055 from 050) Subtract Line 7 from Line 6

Part IV

Length	Field	Line	Identification
12	065	9	All property tax assessed
12	070	10	Rent paid on residence
12	075	11	Rent equivalent multiply (seq # 070 by .15) Multiply Line 10 by 15%
12	080	12	Total allowable tax and/or rents paid
12	085	13	Total household income from (seq # 060) from Line 8
12	090	14	Enter multiplier figure from tax table
12	095	15	Allowable household income multiply (seq # 085 by 090) Multiply Line 13 by Line 14
12	110	16	Subtract (seq # 095 from 080) Line 15 from 12
12	115	17	Enter smallest of (seq # 110) Line 16 or $1000
12	120	18	Corresponding percentage for line 6
12	125	19	Credit multiply (seq # 115 by 120) Multiply Line 17 by Line 18
1 Terminus		'$'	Record Termination Mark

MONTANA FORM CC - COLLEGE CONTRIBUTION CREDIT

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMCC '
7			Form Code	'04PG01 '
9			Primary SSN	NUMERIC
27	010		Donation(s) made to:	Alphanumeric
12	015	1	Total amount of donation	
12	020	2	Allowable credit - 10% of (seq # 010) Line 1 up to $500	
1 Terminus		'$'	Record Termination Mark	

MONTANA FORM ENRG-B -GEOTHERMAL ENERGY SYSTEM CREDIT

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMENRB '
7			Form Code	'05PG01 '
9			Primary SSN	NUMERIC
35	010		Address of installation	

Geothermal Energy system Credit

Length	Field	Line	Identification	Description
8	020		Date of installation	(MMDDYYYY)
15	025		Description (Brand & Model)	Alphanumeric
12	030	1	Cost of system including installation	
12	035	2	Amount of grants received	
12	040	3	Subtract (seq # 035 from 030) Line 2 from Line 1	
12	045	4	Enter smaller of (seq # 040) Line 3 or $1500	
12	050	5	Total credit claimed in prior years	

Alternative Energy System Credit (Non-fossil Form of generation)

Length	Field	Line	Identification	Description
8	055		Date of installation	(MMDDYYYY)
15	060		Description (wind, solar, etc)	Alphanumeric
12	065	6	Cost of system including installation	
12	070	7	Amount of grants received	
12	075	8	Subtract (seq # 070 from 065) Line 7 from Line 6	
12	080	9	Enter smaller of (seq # 075) Line 8 or $500	

Alternative Energy System Credit (Low emission wood or Biomass)

Length	Field	Line	Identification	Description
8	090		Date of installation	(MMDDYYYY)
15	095		Description (type, brand and model)	Alphanumeric
12	100	10	Cost of system including installation	
12	105	11	Enter smaller of (seq # 100) Line 10 or $500	
1 Terminus			'$'	Record Termination Mark

MONTANA FORM ENRG-C - CREDIT FOR ENERGY INSTALLATIONS

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMENRC '
7			Form Code	'06PG01 '
9			Primary SSN	NUMERIC
35	010		Address Installed	Alphanumeric
1	015		Installed While Const Building	(Y or N)
12	020		Insulation cost	
12	025		Windows cost	
12	030		Doors Cost	
27	035		Other (description)	Alphanumeric
12	040		Other (cost)	
27	045		Other (description)	Alphanumeric
12	050		Other (cost)	
12	055		Total add (seq # 020, 025, 030, 040, 050) Transfer amount to (seq # 080) Line 1	
12	060		Heating system cost	
12	065		Domestic hot water heating system cost	
12	070		Cooling system cost	
12	075		Total add (seq # 060, 065, 070) Transfer to (seq # 095) Line 4	
12	080	1	Amount invested in physical attributes of a building	
12	085	2	Enter 25% (.25) of (seq # 080) Line 1	
12	090	3	Enter smallest of (seq # 085) Line 2 or $500	
12	095	4	Amount invested in water, heating or cooling system	
12	100	5	Enter 25% (.25) of (seq # 095) Line 4	
12	105	6	Enter smallest of (seq # 100) Line 5 or $500	
12	110	7	Total of (seq # 090 & 105) Lines 3 & 6, Not more than $500	
12	115	8	Smaller of (seq # 110) Line 7 or tax liability, Line 43 Enter this amount on Form 2A, Schedule II	
1 Terminus		'$'	Record Termination Mark	

Length	Field	Line	Identification	Description

MONTANA FORM EST-P - UNDERPAYMENT OF ESTIMATED TAX

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMESTP '
7			Form Code	'07PG01 '
9			Primary SSN	NUMERIC
12	010	1	Enter total liability (seq # 650 Form 2)	
12	015	2	Multiply (seq # 010 by.90) Line 1 by 90%	
12	020	3	Montana tax withheld & 2EC renter credit for **2003**	
12	025	4	Subtract (seq # 020 from 010) Line 3 from Line 1. Less than $500, stop here	
12	030	5	Enter **2002** tax	
12	035	6	Required annual payment. Enter smaller of Line 2 or 5	
12	040	7	Enter amount from (seq # 020) Line 3	
12	045	8	Enter total estimated payments made	
12	050	9	Add (seq # 040 and 045) Lines 7 & 8	
12	055	10	Total underpayment Subtract (seq # 050 from 035) Subtract Line 9 from line 6	
12	060	11	Multiply (seq # 055 by .07980) Line 10 by .07980	
12	065	12	Interest calculation	
12	070	13	Penalty Subtract (seq # 065 from 060) Line 12 from 11	
12	075	14	Qtr A - Divide line 6 by four (4)	
12	080	15	Qtr A - Enter estimated tax paid on due date	
12	085	16	Qtr A - Tax withheld. Enter 1/4 of line 3	
12	090	17	Qtr A - Total payment. Add line 15 & 16	
12	095	19	Qtr A - Add lines 17 and 18	
12	100	21	Qtr A - Amount from line 17	
12	105	22	Qtr A - If 21 is zero, subtract 19 from 20. Else enter zero.	
12	110	23	Qtr A - Underpayment	
12	115	24	Qtr A - Add lines 22 and 23	
12	120	25	Qtr A - Overpayment	
12	125	26	Qtr A - Number of days until next payment date	
12	130	27	Qtr A - Interest	
12	135	14	Qtr B - Divide line 6 by four(4)	
12	140	15	Qtr B - Enter estimated tax paid on due date	
12	145	16	Qtr B - Tax withheld. Enter 1/4 of line 3	
12	150	17	Qtr B - Total payment. Add line 15 & 16	
12	155	18	Qtr B - Enter amount from line 25 of previous column	

MONTANA FORM EST-P - UNDERPAYMENT OF ESTIMATED TAX (Continued)

Length	Field	Line	Description
12	160	19	Qtr B - Add lines 17 & 18
12	165	20	Qtr B - Enter amount from line 24 of previous column
12	170	21	Qtr B - Subtract 20 from 19 (zero or greater)
12	175	22	Qtr B - If 21 is zero, subtract 19 from 20. Else enter zero.
12	180	23	Qtr B - Underpayment
12	185	24	Qtr B - Add lines 22 and 23
12	190	25	Qtr B - Overpayment
12	195	26	Qtr B - Number of days until next payment date
12	200	27	Qtr B - Interest
12	205	14	Qtr C - Divide line 6 by four(4)
12	210	15	Qtr C - Enter estimated tax paid on due date
12	215	16	Qtr C - Tax withheld. Enter 1/4 of line 3
12	220	17	Qtr C - Total payment. Add line 15 & 16
12	225	18	Qtr C - Enter amount from line 25 of previous column
12	230	19	Qtr C - Add lines 17 & 18
12	235	20	Qtr C - Enter amount from line 24 of previous column
12	240	21	Qtr C - Subtract 20 from 19 (zero or greater)
12	245	22	Qtr C - If 21 is zero, subtract 19 from 20. Else enter zero.
12	250	23	Qtr C - Underpayment
12	255	24	Qtr C - Add lines 22 and 23
12	260	25	Qtr C - Overpayment
12	265	26	Qtr C - Number of days until next payment date
12	270	27	Qtr C - Interest
12	275	14	Qtr D - Divide line 6 by four(4)
12	280	15	Qtr D - Enter estimated tax paid on due date
12	285	16	Qtr D - Tax withheld. Enter 1/4 of line 3
12	290	17	Qtr D - Total payment. Add line 15 & 16
12	295	18	Qtr D - Enter amount from line 25 of previous column
12	300	19	Qtr D - Add lines 17 & 18
12	305	20	Qtr D - Enter amount from line 24 of previous column
12	310	21	Qtr D - Subtract 20 from 19 (zero or greater)
12	315	22	Qtr D - If 21 is zero, subtract 19 from 20. Else enter zero.
12	320	23	Qtr D - Underpayment
12	325	24	Qtr D - Add lines 22 and 23
12	330	25	Qtr D - Overpayment
12	335	26	Qtr D - Number of days until next payment date
12	340	27	Qtr D - Interest
12	345	28	Underpayment Interest Penalty
1 Terminus		'$'	Record Termination Mark

MONTANA FORM SS - SOCIAL SECURITY WORKSHEET

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMSS '
7			Form Code	'08PG01 '
9			Primary SSN	NUMERIC

Column A

12	010		Filing Status (1, 2,3, 4, 5,or 6)
12	015	1	Total of box 5 of SSA-1099
12	020	2	½ of (seq # 015) Line 1
12	025	3	Total of (seq # 350-380, 400-405, 415, 440) Lines 6-12, 13b, 14b, 16 and 17
12	030	4	Amount from (seq # 485-490 &IRS 1040 Line 8b) Lines 21 & 22 and IRS 1040 Line 8b
12	035	5	Add (seq # 020-030) Lines 2-4
12	040	6	Total of (seq # 475, 520, 530, 535, 545) Lines 19, 27, 29, 30 and 35
12	045	7	Subtract (seq # 040 from 035) Line 6 from 5 Stop if Line 6 is less than Line 5
12	050	8	Enter amount
12	055	9	Subtract (seq # 050 from 045) Line 8 from 7 Stop if Line 8 is less than Line 7
12	060	10	Enter amount
12	065	11	Subtract (seq # 060 from 055) Line 10 from 9
12	070	12	Enter smaller of (seq # 055 or 060) Line 9 or 10
12	075	13	½ of (seq # 070) Line 12
12	080	14	Enter smaller of (seq # 020 or 075) Line 2 or 13
12	085	15	Multiply (seq # 065 by .85) Line 11 by 85%
12	090	16	Add (seq # 080 and 085) Lines 14 and 15)
12	095	17	Multiply (seq # 015 by .85) Line 1 by 85%
12	100	18	Taxable benefits smaller of (seq # 090 or 095) Smaller of Line 16 or 17
12	105	19	Amount of taxable Social Security on federal return
12	110	20a	If Line 19 is greater than 18 enter difference
12	115	20b	If Line 19 is less than 18 enter difference

MONTANA FORM SS - SOCIAL SECURITY WORKSHEET
(Continued)

Column B

Length	Field	Line	Identification / Description
12	120	1	Total of box 5 of SSA-1099
12	125	2	½ of (seq # 120) Line 1
12	130	3	Total of (seq # 010-050, 060-065) Lines 6-12, 13b, 14b, 16 and 17
12	135	4	Amount from (seq # 085-090 & IRS 1040 Line 8b) Lines 21 & 22 and IRS 1040 Line 8b
12	140	5	Add (seq # 125-135) Lines 2-4
12	145	6	Total of (seq # 075, 115, 125, 130, 140) Lines 19, 27, 29, 30 and 35
12	150	7	Subtract (seq # 145 from 140) Line 6 from 5 Stop if Line 6 is less than Line 5
12	155	8	Enter amount
12	160	9	Subtract (seq # 155 from 150) Line 8 from 7 Stop if Line 8 is less than Line 7
12	165	10	Enter amount
12	170	11	Subtract (seq # 165 from 160) Line 10 from 9
12	175	12	Enter smaller of (seq # 160 or 165) Line 9 or 10
12	180	13	½ of (seq # 175) Line 12
12	185	14	Enter smaller of (seq # 125 or 180) Line 2 or 13
12	190	15	Multiply (seq # 170 by .85) Line 11 by 85%
12	195	16	Add (seq # 185 and 190) Lines 14 and 15)
12	200	17	Multiply (seq # 120 by .85) Line 1 by 85%
12	205	18	Taxable benefits smaller of (seq # 195 or 200) Smaller of Line 16 or 17
12	210	19	Amount of taxable Social Security on federal return
12	215	20a	If Line 19 is greater than 18 enter difference
12	220	20b	If Line 19 is less than 18 enter difference
1 Terminus		'$'	Record Termination Mark

MONTANA FORM AFCR - ALTERNATIVE FUEL CREDIT

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMAFCR '
7			Form Code	'09PG01 '
9			Primary SSN	NUMERIC
2	010		Vehicle Year	
10	015		Vehicle Make	Alphanumeric
8	020		Date of Conversion	(MMDDYYYY)
6	025		Gross Vehicle Weight	
10	030		Alternative Fuel Type	Alphanumeric
12	035	1	Cost of conversion	
12	040	2	Enter 50% of (seq # 035) Line 1	
12	045	3	Gross vehicle credit ($500 or $1,000)	
12	050	4	Credit – Smallest of (seq # 040 or 045) Line 2 or 3	
12	055	5	Total credit from (seq # 050) Line 4 of all AFCR's	
1 Terminus		'$'	Record Termination Mark	

MONTANA FORM DCAC - DEPENDENT CARE ASSISTANCE CREDIT

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMDCAC '
7			Form Code	'10PG01 '
9			Primary SSN	NUMERIC
3	010	1	Number of dependents designed to accommodate	
12	015	2	Multiply $2500 times (seq # 010) Line 1	
12	020	3	Cost of acquisition, construction or improvements	
12	025	4	Enter 15% of (seq # 020) Line 3	
12	030	5	Enter smallest of (seq # 015 or 025) or $50,000 Line 2, Line 4 or $50,000	
12	035	6	Divide (seq # 030 by 10) Line 5 by 10	
12	040	7	Enter carryforward amounts	
12	045	8	Add (seq # 035 & 040) Line 6 and Line 7	
12	050	9	Total amount spent	
3	055	10	Number of employees cared for	
12	060	11	Divide (seq # 050 by 055) Line 9 by Line 10 or $6300 whichever is smaller	
12	065	12	Multiply (seq # 060 by .25) Line 11 by 25% or $1575 whichever is smaller	
12	070	13	DCAC multiply (seq # 065 by 055) Line 12 by Line 10	
12	075	14	Amount paid for informational or referral services	
12	080	15	Multiply (seq # 075 by .25) Line 14 by 25%	
12	085	16	Add (seq # 045, 070, 080) Lines 8, 13 and 15	
1 Terminus		'$'	Record Termination Mark	

MONTANA FORM DS-1 - DISABILITY INCOME EXCLUSION

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMDS1 '
7			Form Code	'11PG01 '
9			Primary SSN	NUMERIC

Column A

12	010	1a	Total Disability pay, paid weekly
12	015	2a	Total disability pay, paid in less than full week amounts
12	020	3a	Add (seq # 010 and 015) Lines 1a & 2a

Column B

12	025	1b	Total disability pay, paid weekly
12	030	2b	Total disability pay, paid in less than full week amounts
12	035	3b	Add (seq # 025 and 030) Lines 1b & 2b

Total A & B

12	040	4	Add (seq # 020 & 035) Line 3, col A & B
12	045	5a	Montana AGI (Column A)
12	050	5b	Montana AGI (Column B)
12	055	6	Add (seq # 045 & 050) Line 5, col A & B
12	060	7	Amount to calculate exclusion
12	065	8	Subtract (seq # 060 from 055) Subtract Line 7 from Line 6 (not less than zero)
12	070	9	Total exclusion subtract (seq # 065 from 040) Subtract Line 8 from Line 4 (not less than zero)
1 Terminus		'$'	Record Termination Mark

MONTANA FORM ECC - ELDERLY CARE CREDIT

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMECC '
7			Form Code	'12PG01 '
9			Primary SSN	NUMERIC
1	010		Elderly Person Related to you?	(Y or N)
1	015		Elderly over 65 or disabled?	(Y or N)
1	020		Elderly gross income qualify?	(Y or N)
1	025		Your gross income qualify?	(Y or N)
12	030	1	Qualified elderly care expenses paid	
12	035	2	Montana AGI from Form 2	
12	040	3	Enter multiplier figure from table	
12	045	4	Multiply (seq # 030 by 040) Line 1 by Line 3	
12	050	5	Reduction based on your income	
12	055	6	Subtract (seq # 050 from 035) Line 5 from Line 2	
12	060	7	Subtract (seq # 055 from 045) Line 6 from Line 4	
12	065	8	Enter smallest of (seq # 060) Line 7 or $5000	
1	070		Credit claimed by other family member? (Y or N)	
1 Terminus		'$'	Record Termination Mark	

MONTANA FORM 2441M - CHILD & DEPENDENT CARE EXPENSES

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2441M '
7			Form Code	'13PG01 '
9			Primary SSN	NUMERIC
2	010	1	Number of qualifying persons cared for	
12	015	2	Actual amount paid, not to exceed limitations	
12	020	3	Combine (seq # 560 &155 Form 2, Page 2) Line 37 col A & B, Form 2, Page 2	
12	025	4	Base wage amount - $18,000	
12	030	5	Subtract (seq # 025 from 020) Line 4 from Line 3	
12	035	6	Multiply (seq # 030 by .50) Line 5 by .50	
12	040	7	Deduction subtract (seq # 035 from 015) Subtract Line 6 from Line 2	
1 Terminus		'$'	Record Termination Mark	

MONTANA FORM RCYL - RECYCLING CREDIT/DEDUCTION

Length	Field	Line	Identification	Description
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMRCYL '
7			Form Code	'14PG01 '
9			Primary SSN	NUMERIC
30	010		Business name	Alphanumeric
1	**015**		**Business structure**	**(1, 2, 3 or 4)**

Part I

Length	Field	Line	Identification	Description
1	020	1	Purchased during current tax year?	(Y or N)
1	025	2	Use to collect/proc reclaimed material?	(Y or N)
1	030	3	Main use - manufacturing from reclaimed material?	(Y or N)
1	035	4	Used to treat contaminated soil?	(Y or N)
1	040	5	Operating in MT last day of year?	(Y or N)

Part II

Length	Field	Line	Identification	Description
40	045	6	Type & purpose of equipment	Alphanumeric
8	050	7	Date of purchase	(MMDDYYYY)
12	055	8	Cost of equipment	
12	060	9	Calculation of credit	

Part III

Length	Field	Line	Identification	Description
40	065	10	Type & purpose of equipment	Alphanumeric
8	070	11	Date of purchase	(MMDDYYYY)
12	075	12	Cost of equipment	
3	080	13	Days used in Montana	
3	085	14	Total days used for the year	
3	090	15	Divide (seq # 080 by 085) Line 13 by Line 14	
12	095	16	Computation of credit	
12	100	17	Total credit available (seq # 060 and/or 095) Line 9 and/or 16	

Part IV

Length	Field	Line	Identification	Description
18	110	18	Type of recycled material purchased	Alphanumeric
12	120	19	Cost of recycled material	
12	125	20	Multiply (seq # 120 by .10) Line 19 times 10%	
1 Terminus		'$'	Record Termination Mark	

STANDARD DEDUCTION / EXEMPTIONS / TAX TABLES

Standard Deduction Percentage   **20%**

Standard Deduction Minimum
      Single or filing Separate   **$1,480**
      Married Filing Jointly
      or Head of Household   **$2,960**

Standard Deduction Maximum
      Single or filing Separate   **$3,330**
      Married Filing Jointly
      or Head of Household   **$6,660**

Personal Exemption   **$1,780**

TAX YEAR 2002 TAX TABLE

If taxable income is: At least	But less than		Multiply By	And Subtract	= Tax
$0.00	$2,200.00	x	2.00%	$0.00	
$2,200.00	$4,400.00	x	3.00%	$22.00	
$4,400.00	$8,900.00	x	4.00%	$66.00	
$8,900.00	$13,300.00	x	5.00%	$155.00	
$13,300.00	$17,800.00	x	6.00%	$288.00	
$17,800.00	$22,200.00	x	7.00%	$466.00	
$22,200.00	$31,100.00	x	8.00%	$688.00	
$31,100.00	$44,500.00	x	9.00%	$999.00	
$44,500.00	$77,800.00	x	10.00%	$1,444.00	
$77,800.00		x	11.00%	$2,222.00	